

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION OF  
THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

MASTER DOCKET

18-md-02865-LAK

This document relates to:

18-cv-07824; 18-cv-07827; 18-cv-07828;  
18-cv-07829; 19-cv-01781; 19-cv-01783;  
19-cv-01785; 19-cv-01788; 19-cv-01791;  
19-cv-01792; 19-cv-01794; 19-cv-01798;  
19-cv-01800; 19-cv-01801; 19-cv-01803;  
19-cv-01806; 19-cv-01808; 19-cv-01809;  
19-cv-01810; 19-cv-01812; 19-cv-01813;  
19-cv-01815; 19-cv-01818; 19-cv-01866;  
19-cv-01867; 19-cv-01868; 19-cv-01869;  
19-cv-01870; 19-cv-01871; 19-cv-01873;  
19-cv-01894; 19-cv-01896; 19-cv-01918;  
19-cv-01922; 19-cv-01926; 19-cv-01928;  
19-cv-01929; 19-cv-01931; 21-cv-05339

**DECLARATION OF THOMAS E.L. DEWEY**

I, Thomas E.L. Dewey, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am a member of the law firm Dewey Pegno & Kramarsky LLP, counsel for Defendant Michael Ben-Jacob (“Ben-Jacob”). I am fully familiar with the matters set forth in this declaration.
2. I submit this declaration in support of Ben-Jacob’s Motion for Summary Judgment.

3. Attached hereto as Exhibit 1 are excerpts from the deposition transcript of Richard Markowitz.

4. Attached hereto as Exhibit 2 is Plaintiff Skatteforvaltningen’s (“SKAT”’s) Responses and Objections to Defendant Michael Ben-Jacob’s First Requests for Admission, dated September 3, 2021.

5. Attached hereto as Exhibit 3 is an exhibit used in the deposition of Richard Markowitz and marked Exhibit 2133 that was created by Plaintiff SKAT based on documents produced in this litigation.

6. Attached hereto as Exhibit 4 are excerpts from the deposition transcript of John van Merkensteijn.

7. Attached hereto as Exhibit 5 are excerpts from the deposition transcript of Michael Ben-Jacob.

8. Attached hereto as Exhibit 6 is a settlement agreement dated May 28, 2019 between Plaintiff SKAT and the Covered Parties, as defined in the settlement agreement.

9. Attached hereto as Exhibit 7 is an exhibit used in the deposition of John van Merkensteijn and marked Exhibit 2189 that was created by Plaintiff SKAT based on documents produced in this litigation.

10. Attached hereto as Exhibit 8 is a document created by Plaintiff SKAT based on documents produced in this litigation for use in the deposition of John van Merkensteijn.

11. Attached hereto as Exhibit 9 is a tolling agreement executed on April 13, 2018 between Plaintiff SKAT and the Covered Parties, as defined in the tolling agreement.

12. Attached hereto as Exhibit 10 is a tolling agreement extension executed on July 11, 2018, between Plaintiff SKAT and the Covered Parties, as defined in the tolling agreement.

13. Attached hereto as Exhibit 11 is a tolling agreement extension executed on September 28, 2018, between Plaintiff SKAT and the Covered Parties, as defined in the tolling agreement.

14. Attached hereto as Exhibit 12 is a tolling agreement extension executed on October 30, 2018, between Plaintiff SKAT and the Covered Parties, as defined in the tolling agreement.

15. Attached hereto as Exhibit 13 is a PDF-version of a spreadsheet produced in this litigation with the Bates-stamp WH\_MDL\_00213231.

16. Attached hereto as Exhibit 14 is a stipulation, dated May 10, 2014, between Ben-Jacob and SKAT concerning the tolling agreements attached hereto as Exhibits 9 through 12.

I, Thomas E.L. Dewey, declare under penalty of perjury that the foregoing is true and correct.

Dated: May 10, 2024  
New York, NY

/s/Thomas E.L. Dewey  
Thomas E.L. Dewey